



Commonwealth of Massachusetts
Office of the State Auditor
Suzanne M. Bump

Making government work better

Official Audit Report – Issued December 7, 2016

Massachusetts Sheriffs' Association

For the period July 1, 2013 through December 31, 2015





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Sheriff Steven W. Tompkins, President, Massachusetts Sheriffs' Association
Suffolk County Sheriff's Department
South Bay House of Correction
20 Bradston Street
Boston, MA 02118

Dear Sheriff Tompkins:

I am pleased to provide this performance audit of the Massachusetts Sheriffs' Association. This report details the audit objectives, scope, methodology, findings, and recommendations for the audit period, July 1, 2013 through December 31, 2015. My audit staff discussed the contents of this report with management of the agency, whose comments are reflected in this report.

I would also like to express my appreciation to the Massachusetts Sheriffs' Association for the cooperation and assistance provided to my staff during the audit.

Sincerely,

A handwritten signature in blue ink, appearing to read "SMB", written over a light blue circular watermark.

Suzanne M. Bump
Auditor of the Commonwealth

cc: James F. Walsh, Executive Director, Massachusetts Sheriffs' Association
Daniel Bennet, Secretary, Executive Office of Public Safety and Security

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LIST OF ABBREVIATIONS

| | |
|-------|--|
| EOAF | Executive Office for Administration and Finance |
| EOPSS | Executive Office of Public Safety and Security |
| MMARS | Massachusetts Management Accounting and Reporting System |
| MSA | Massachusetts Sheriffs' Association |
| OSA | Office of the State Auditor |

EXECUTIVE SUMMARY

The Massachusetts Sheriffs' Association (MSA) was established by budgetary language in fiscal year 2004 to assist the Commonwealth's 14 sheriffs' departments in administrative and operational activities. According to its website,

It is the mission of the Massachusetts Sheriffs' Association to promote, advocate and support the office of sheriff in all fourteen counties of the Commonwealth, to effectuate their cooperative working relationship with one another, to enhance their work as the chief law enforcement officers of the counties, and to advance efforts to unify their efforts in policy development, operations and training while preserving the autonomy of each office.

Below is a summary of our findings and recommendations, with links to each page listed.

| | |
|---|--|
| Finding 1a Page 5 | MSA did not post monthly Inmate Populations by County reports to its website. |
| Finding 1b Page 6 | MSA did not ensure that the Executive Office of Public Safety and Security received all recidivism data. |
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| Finding 1d Page 7 | MSA did not submit lists of grant amounts received by each sheriff's department in fiscal year 2014 in a timely manner. |
| Recommendations Page 8 | <ol style="list-style-type: none">1. MSA should acquire, or obtain access to, a server to ensure that it can properly disclose the required inmate information on its website.2. MSA, in conjunction with each sheriff's department, should develop a formal process and uniform policies and procedures as well as monitoring controls to ensure that it receives the necessary data to compile and submit information on recidivism, federal inmate populations, and grant awards to the appropriate legislative bodies and government agencies within the required timeframes. |

Post-Audit Action

During fiscal year 2016, MSA obtained funding to purchase a computer system and its own Internet protocol address,¹ which will allow MSA to resume posting Inmate Populations by County reports as required in its budgetary language.

1. An Internet protocol address is a numerical label assigned to each device participating in a computer network.

OVERVIEW OF AUDITED ENTITY

Each county sheriff in the Commonwealth is an elected official who serves a term of six years per election cycle. The county sheriffs' departments, which are run as independent government entities that are not subject to direct oversight, were originally county government entities but have all been converted to state government entities as of January 2010. The Massachusetts Sheriffs' Association (MSA) was established by Chapter 26 of the Acts of 2003 (the Commonwealth's fiscal year 2004 appropriation/budget act) to coordinate the information reported by the Commonwealth's 14 independent county sheriffs' departments. MSA, located in Cambridge, consists of three full-time employees—the executive director, the deputy director, and an administrative assistant—who are hired by the sheriffs. Every two years, 1 of the 14 sheriffs is selected as president by the majority of the others, and the rest are assigned various executive leadership roles by the full group of 14 to oversee MSA's operations. MSA was appropriated \$344,790 in each of the fiscal years 2014, 2015, and 2016.

MSA also collects inmate-population and grant-funding information from the 14 independent sheriffs' departments and reports it as required, either on its website or through formal reports to various legislative bodies and state agencies.

List of County Sheriffs' Departments

| | |
|-------------------------------------|---------------------------------------|
| Barnstable County Sheriff's Office | Hampshire County Sheriff's Office |
| Berkshire County Sheriff's Office | Middlesex Sheriff's Office |
| Bristol County Sheriff's Office | Nantucket County Sheriff's Department |
| Dukes County Office of the Sheriff | Norfolk County Sheriff's Office |
| Essex County Sheriff's Department | Plymouth County Sheriff's Department |
| Franklin County Sheriff's Office | Suffolk County Sheriff's Department |
| Hampden County Sheriff's Department | Worcester County Sheriff's Office |

AUDIT OBJECTIVES, SCOPE, AND METHODOLOGY

In accordance with Section 12 of Chapter 11 of the Massachusetts General Laws, the Office of the State Auditor (OSA) has conducted a performance audit of certain activities of the Massachusetts Sheriffs' Association (MSA) for the period July 1, 2013 through December 31, 2015.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Below is a list of our audit objectives, indicating each question we intended our audit to answer; the conclusion we reached regarding each objective; and, if applicable, where each objective is discussed in the audit findings.

| Objective | Conclusion |
|--|------------------------------------|
| 1. Are MSA's non-payroll expenditures properly authorized, documented, accurate, recorded, and processed in compliance with applicable regulations and policies? | Yes |
| 2. Does MSA submit all reports and post all data as legislatively required for the following areas? | |
| a. posting on its website the monthly inmate populations by county by the first of each month, beginning on August 1, 2015 | No; see Finding 1a |
| b. providing specific data to the Executive Office of Public Safety and Security, in conjunction with all of the sheriff's offices, to allow for reporting of recidivism rates for all pretrial, county-sentenced, and state-sentenced inmates, no later than 30 days after the end of each quarter, beginning with the quarter ended September 30, 2014 | No; see Finding 1b |
| c. reporting the number of federal inmates at each facility each month to the Executive Office of Administration and Finance and the state House and Senate Committees on Ways and Means | No; see Finding 1c |
| d. reporting to state House and Senate Committees on Ways and Means, no later than February 2, 2015, the amounts of all grants awarded to each sheriff's department in fiscal year 2014 | No; see Finding 1d |

To achieve our objectives, we gained an understanding of the internal controls in the areas related to our audit objectives and tested the operating effectiveness of those controls. We also conducted the following procedures:

- We used a nonstatistical sampling method to randomly select a sample of different types of administrative expenses paid by MSA during the audit period. Because we used this method, we did not project the results of our samples to the populations.
- We randomly selected a nonstatistical sample of 27 out of a population of 143 non-payroll expenditures to determine whether the selected expenditures were properly authorized, processed in a timely and accurate way, and compliant with established criteria.
- We selected a nonstatistical sample of 15 out of a population of 66 employee travel reimbursement forms and determined whether the amounts on the forms agreed with the amounts in the financial records.
- We tested 100% of the 30 lease payments for the audit period by comparing each year's space-rental expense from MMARS to the amount agreed upon in the lease.
- We obtained and reviewed the Commonwealth's budgetary language for MSA for each fiscal year of our audit period. We examined the requirements for each year to determine whether there were any changes to required reports MSA is responsible for submitting to other state agencies and/or to both the state's legislative bodies, or to the submission deadlines.
- We examined MSA's website at the beginning of our audit to determine whether required monthly Inmate Populations by County data were publicly available. We obtained and reviewed emails and other agency correspondence for evidence of when required reports or data were submitted to appropriate state agencies and government bodies.

We used a nonstatistical sampling method and therefore did not project our results of our samples to the populations.

Based on OSA's most recent data-reliability assessment of MMARS² and our current comparison of source documentation regarding expenditures with MMARS information, we determined that the information obtained from MMARS for our audit period was sufficiently reliable for the purposes of our audit work.

2. In 2014, OSA performed a data-reliability assessment of MMARS. As part of this assessment, we tested general information-technology controls for system design and effectiveness. We tested for accessibility of programs and data, as well as system change management policies and procedures for applications, configurations, jobs, and infrastructure.

DETAILED AUDIT FINDINGS WITH AUDITEE'S RESPONSE

1. The Massachusetts Sheriffs' Association did not post required monthly inmate population data on its website and did not submit reports as required.

The Massachusetts Sheriffs' Association (MSA) did not post required inmate population information on its website and did not promptly submit required reports regarding inmate and financial information, or in some cases did not submit them at all, to the state House and Senate Committees on Ways and Means and to various state agencies. Thus MSA did not provide the public with sufficient transparency about inmate populations in various counties, and the Legislature and other state agencies had to expend time and resources to obtain information.

a. MSA did not post monthly Inmate Populations by County reports to its website.

At the time of our audit testing, the MSA website did not contain current monthly Inmate Populations by County reports. Thus MSA is not providing sufficient transparency regarding inmate populations and trends in those populations, information about which could be used by lawmakers to inform budgetary and policymaking decisions.

Authoritative Guidance

The state's budget/appropriation language for MSA for fiscal years 2015 and 2016 states that MSA "shall post on its website the monthly inmate population by county by the first of each month starting August 1."

Reasons for Noncompliance

According to management, MSA relied on the Middlesex Sheriff's Office to provide access to a computer server, which MSA needed to operate its website and post these reports. In August 2011, the Middlesex Sheriff's Office vacated the building, leaving MSA without access to a server and thus without the ability to continue posting the reports to its website. In the absence of its own server, MSA did not investigate the possibility of using another county sheriff's department's computer equipment.

b. MSA did not ensure that the Executive Office of Public Safety and Security received all recidivism data.

MSA did not ensure that all sheriffs' departments submitted recidivism data to the Executive Office of Public Safety and Security (EOPSS). Specifically, we found that the following sheriffs' departments had not sent recidivism data for each quarterly period from September 30, 2014 through December 31, 2015: Berkshire, Norfolk, Plymouth, and Suffolk. In addition, MSA did not provide evidence that, during our audit period, it had pursued the matter with counties that had not submitted these data to EOPSS. As a result, EOPSS may not have had all the information that it needed in order to effectively monitor and assess recidivism trends and the effectiveness of existing programs designed to reduce recidivism and in order to develop new services and programs targeted at addressing this problem.

Authoritative Guidance

During our audit period, for fiscal years 2015 and 2016, the state Legislature enacted budget/appropriation legislation that imposed an additional reporting requirement on MSA. The fiscal year 2016 budget states,

Each sheriff's office, in conjunction with the Massachusetts Sheriffs' Association, shall provide specific data to the executive office of public safety and security to allow for the reporting of recidivism rates for all pre-trial, county-sentenced and state-sentenced inmates on a quarterly basis beginning in the quarter ending September 30, 2015, due not later than 30 days after the last day of each quarter.

Reasons for Noncompliance

MSA did not (1) establish controls that would provide for effectively collaborating with sheriffs' departments to collect and report the specified recidivism information itself or (2) monitor and follow up as necessary with sheriffs' departments to ensure that each one independently reported this information within the required timeframe. In addition, according to MSA management, the sheriffs' departments that did not submit the required recidivism data did not do so because no definition of inmate recidivism had been established.

c. MSA did not submit monthly reports of federal inmate populations in a timely manner.

For 15 of the 18 months of our audit period, MSA did not submit required monthly reports of federal inmate populations to the Executive Office for Administration and Finance (EOAF) and the state House

and Senate Committees on Ways and Means within the required timeframe. For example, the report of the federal inmate population for July 2015 was not submitted until December 24, 2015. The lack of reliable report submission has become so problematic that EOAF no longer relies on MSA for these reports, but instead independently contacts each sheriff's department for this information. The absence of timely information concerning the federal inmate population in county facilities could have a negative effect on the Legislature's ability to determine appropriate funding levels for sheriffs' departments and to make timely, informed decisions about how to handle any potential inmate overcrowding issues.

Authoritative Guidance

During our audit period, for fiscal years 2015 and 2016, the state Legislature enacted budget/appropriation legislation that imposed an additional reporting requirement on MSA. The fiscal year 2016 budget states,

The Massachusetts Sheriffs' Association, Inc., in consultation with each of the sheriffs' offices, shall report to the executive office for administration and finance and the house and senate committees on ways and means monthly on the number of federal inmates at each facility.

Because MSA relies on the 14 independent sheriff's departments to report information, there are delays and inconsistencies in reporting that MSA cannot control or prevent.

Reason for Noncompliance

MSA did not collaborate with sheriffs' departments to develop a formal process and uniform policies and procedures to ensure that federal inmate population information was sent to EOAF and the House and Senate Committees on Ways and Means on a timely basis.

d. MSA did not submit lists of grant amounts received by each sheriff's department in fiscal year 2014 in a timely manner.

MSA did not submit the lists of grant amounts received by each sheriff's department in fiscal year 2014 to the state Senate and House Committees on Ways and Means until October 26, 2015 and January 20, 2016, respectively, well past the February 2, 2015 due date. The sheriffs' departments receive state and federal grants each year to supplement their budgets in order to implement programs such as substance-abuse education and prevention, basic adult education, and victim services. Because MSA did not submit lists of the amounts granted, legislative committees may not

have received information on the grant funding for these programs in time to make proper budgetary decisions.

Authoritative Guidance

The state's budget/appropriation language for MSA for fiscal year 2015 states,

The executive director of the association shall submit a report that shows the amounts of all grants awarded to each sheriff in fiscal year 2014 . . . to the house and senate committees on ways and means not later than February 2, 2015.

Reasons for Noncompliance

According to MSA, not submitting these lists within the required timeframes was an oversight on the part of agency management. However, we determined that MSA did not collaborate with sheriffs' departments to develop a formal process and uniform policies and procedures to ensure that grant information was submitted to MSA so that it could be compiled and submitted to the House and Senate Committees on Ways and Means within the required timeframe. In addition, MSA officials stated that, since all grants were processed directly through the state's Massachusetts Management Accounting and Reporting System, they believed the legislative committees already had access to this grant information.

Recommendations

1. MSA should acquire, or obtain access to, a server to ensure that it can properly disclose the required inmate information on its website.
2. MSA, in conjunction with each sheriff's department, should develop a formal process and uniform policies and procedures as well as monitoring controls to ensure that it receives the necessary data to compile and submit information on recidivism, federal inmate populations, and grant awards to the appropriate legislative bodies and government agencies within the required timeframes.

Auditee's Response

Regarding the detailed audit finding 1a, that "the MSA did not post monthly inmate population reports to its website," the MSA would like to further clarify the stated reason for non-compliance. When the Middlesex Sheriff's Office vacated the office they previously occupied in our building, the MSA was left without a managed internet connection to the state's firewall-protected network, MAGNet. This happened in concert with the MSA's server failing, leaving the MSA without a local area network. In addition, the MSA desktop computers were outdated, poorly functioning and non-compliant with the requirements necessary to properly run some of the state's applications, including the Mass.gov content management application. These three factors left the office unable to post the reports in question.

The MSA did, in fact, investigate the possibility of obtaining its own server (and compliant desktops) over that time, but funding requests were repeatedly denied. Efforts were also made to find acceptable surplus equipment from other agencies without success. The MSA did not investigate the possibility of traveling to use computers at another sheriff's office for the purpose of posting these reports. The MSA thinks that it should also be noted that these reports had, in fact, been compiled during the time in question, but had not been made available through its website.

In response to the audit recommendations, the MSA acknowledges the deficiency in its internal controls related to its reporting responsibilities. As noted, the MSA has recently procured new computer equipment and internet services which are compatible with the state applications used in this endeavor. New policy and procedures will be put in place at the MSA that will better detail a specific process for the collection and reporting of data supplied by the various sheriffs' offices and document this agency's actions to comply with the mandates in the budget language. In addition, sheriffs are currently in the midst of a statewide implementation on a new inmate management system, expected to be completed towards the end of FY 2018. Data, which must now be compiled and reported manually by each individual county, will eventually be automatically generated electronically and available to the MSA directly, ready for production.

Auditor's Reply

According to its response, MSA is taking measures to address our concerns on these matters.